



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

No.778

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G.668

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - CERTAIN AMENDMENTS TO G.O.Ms.No. 583, REVENUE (CT-II) DEPARTMENT, DATED : 12-12-2017.

**[G.O.Ms.No.451, Revenue (Commercial Taxes-II), 6<sup>th</sup> November, 2019.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments to the notification issued in the GO.Ms.No.583, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017, namely:-

**AMENDMENT**

In the said notification,-

(i) in the TABLE, against S.No.1, in column (3), after item (5), the following item shall be inserted, namely: -

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)";

(ii) in the ANNEXURE, against Condition No.1, in clause (e), the following proviso shall be inserted, namely: -

**"Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal."

2 This notification shall be deemed to have come into force with effect on and from the 1<sup>st</sup> day of October, 2019.

**Dr. D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*

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